



U.S. Department of Justice

*United States Attorney
Southern District of New York*

86 Chambers Street
New York, New York 10007

September 22, 2022

By ECF

The Honorable Colleen McMahon
United States District Judge
Southern District of New York
500 Pearl Street
New York, New York 10007

Re: *Mensch v. United States, et al.*, No. 21 Civ. 6176 (CM)

Dear Judge McMahon:

This Office represents the United States of America and the Internal Revenue Service (together, the “Government”) in the above-referenced tax refund action brought by plaintiff Louise Mensch.¹ On June 6, 2022, the Court referred this case to Magistrate Judge Wang for a settlement conference. *See* Dkt. Nos. 30, 31. The parties have since participated in two telephonic pre-settlement conference scheduling calls with Judge Wang, *see* Dkt. Nos. 32, 35, and a third such call is scheduled for October 12, 2022, *see* Dkt. No. 38. The parties are actively engaged in settlement discussions and anticipate scheduling a formal settlement conference with Judge Wang if they cannot reach settlement soon.

Given ongoing settlement discussions, I write respectfully to request that the deadline for filing a joint pretrial order and other pretrial materials be extended by an additional 90 days, from September 26, 2022, to December 26, 2022. The requested extension would allow the parties additional time to attempt to reach resolution of this action without further litigation.

This is the Government’s fourth request for an extension of a deadline in the Case Management Plan. The Court granted all prior requests. All other deadlines in the Case Management Plan remain unchanged. All parties to this action consent to this request.

¹ The only proper defendant in this action is the United States of America. *See* 26 U.S.C. § 7422(f)(1).

I thank the Court for its consideration of this request.

Respectfully submitted,

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Southern District of New York

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cc: Counsel of Record (by ECF)